



The State of New Hampshire Insurance Department

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Roger A. Sevigny
Commissioner

Alex Feldvebel
Deputy Commissioner

BULLETIN

Docket No.: Ins 03-039-AB

DATE: September 8, 2003

TO: **All Licensed Insurers and All Risk Retention Groups**

FROM: Roger A. Sevigny, Commissioner

A handwritten signature in cursive script, appearing to read "RAS", located next to the "FROM:" field.

**RE: NEW RSA 400-A:32-a TIMELY MAILING
NEW RSA 400-A:32-b ELECTRONIC FUNDS TRANSFERS**

Chapter 144 of the Laws of 2003 (HB 460) adds timely mailing and filing provisions (RSA 400-A:32-a), and requires the use of electronic funds transfers for certain insurers (RSA 400-A:32-b). **These law changes will be effective January 1, 2004.**

400-A:32-a Timely Mailing.

I. Any report, claim, tax return, statement and other document, relative to tax matters, required or authorized to be filed with or any payment made to the state which is:

(a) Transmitted through the United States mail, shall be deemed filed and received by the state on the date shown by the post office cancellation mark stamped upon the envelope or other appropriate wrapper containing it.

(b) Mailed but not received by the state or where received and the cancellation mark is illegible, erroneous or omitted, shall be deemed filed and received on the date it was mailed if the sender establishes by competent evidence that the report, claim, tax return, statement, remittance, or other document was deposited in the United States mail on or before the date due for filing; and in cases of such non-receipt of a report, tax return, statement, remittance, or other document required by law to be filed, the sender files with the state or political subdivision a duplicate within 30 days after written notification is given to the sender by the state of its non-receipt of such report, tax return, statement, remittance, or other document.

II. If any report, claim, tax return, statement, remittance, or other document is sent by United States registered mail, certified mail or certificate of mailing, a record authenticated by the United States post office of such registration, certification or certificate shall be considered competent evidence that the report, claim, tax return, statement, remittance or other document was mailed, and the date of registration, certification or certificate shall be deemed the postmarked date.

III. If the date for filing any report, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday or legal holiday, the filing shall be considered timely if performed on the next business day.

IV. The provisions of this section shall not apply to payment or remittance for tax sales, the advertisement of tax sales, tax sale redemptions or payment of subsequent taxes thereon.

400-A:32-b Electronic Funds Transfer. Insurers shall remit taxes by electronic funds transfer when the insurer, or group of insurers, had a tax liability in the prior tax year of \$100,000 or more.

For the purposes of RSA 400-A:32-b Electronic Funds Transfer, the tax liability may be found on the company's premium tax report for the year 2002 at:

Property & Casualty Premium Tax Form	Page 2, Line 25
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Life Premium Tax Form	Page 2, Line 29
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Medical Premium Tax Form	Page 2, Line 21
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If you have any questions, please contact Charles Burdette, Examiner at the N.H. Insurance Department 603-271-2261.